

House Bill 807

By: Representatives Lucas of the 139<sup>th</sup>, Epps of the 140<sup>th</sup>, and Randall of the 138<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Macon to levy an excise tax pursuant to  
2 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions,  
3 and limitations; to provide for related matters; to repeal conflicting laws; and for other  
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the  
8 governing authority of the City of Macon is authorized to levy an excise tax pursuant to said  
9 subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to the  
10 public of any room or rooms, lodgings, or accommodations furnished by any person or legal  
11 entity licensed by, or required to pay business or occupation taxes to, the municipality for  
12 operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other  
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished  
14 for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of a Resolution of the governing  
17 authority of the City of Macon, adopted on August 19, 2008, by the city council and  
18 approved by the mayor on August 21, 2008, which specifies the subsequent tax rate,  
19 identifies the projects or tourism product development purposes, and specifies the allocation  
20 of proceeds.

21 **SECTION 3.**

22 In accordance with the terms of said resolution of the governing authority of the City of  
23 Macon:

(1) In each fiscal year during which a tax is collected under paragraph (2) of subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization designated by the City of Macon; and

(2) The remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent which are not otherwise expended under paragraph (1) of this section shall be expended for tourism product development.

#### **SECTION 4.**

All laws and parts of laws in conflict with this Act are repealed.